



JOE G. TEDDER, CFC, TAX COLLECTOR
Imperial Polk County & The State of Florida

September 19, 2007

Clerk of the United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004



RE: Chapter 11 Case No. 05-44481 and 05-44640
Debtor: DELPHI Corporation *et al.* (Delco)
Southern District of New York

Dear Sir or Madame:

Enclosed please find an original and one copy of the Polk County Tax Collector's Objection to the Debtors' Sale of Certain Equipment and Other Assets Free and Clear of Liens in the above-referenced matter.

Kindly file the original document with the Court and return a conformed, file-stamped copy to the undersigned in the self-addressed, stamped envelope provided herewith.

Thank you for your professional courtesies. Should you have any questions or concerns, please feel free to contact me directly at 863.534.4746, extension 5718, or by e-mail to sarimeador@polktaxes.com.

Sincerely,


Sari E. Meador, Paralegal
Delinquency and Enforcement

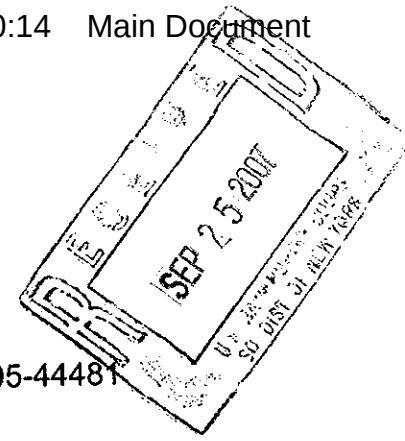
SEM/mos
Enclosures

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION; DELCO, *et al.*

Chapter 11
Case No. 05-44481



original

**JOE G. TEDDER'S PRO SE OBJECTION TO
DEBTOR'S SALE OF CERTAIN EQUIPMENT
AND OTHER ASSETS FREE AND CLEAR OF LIENS**

COMES NOW, JOE G. TEDDER, CFC, *pro se* Creditor and the duly elected Tax Collector for Polk County, Florida (hereinafter the "Tax Collector") and a sovereign constitutional officer, pursuant to Article VII, Section 1(d), Florida Constitution, and hereby files this his Objection to Debtor's Sale of Certain Equipment and Other Assets Free and Clear of Liens and in support of same would state as follows:

1. The Debtor maintained Tangible Personal Property in Polk County, Florida located at 5300 Old Tampa Highway in Lakeland, Florida d/b/a Delco Electronics, under Account No. 20-067948.
2. The Debtors filed for Bankruptcy Protection under Chapter 11 on October 8, 2005. The Taxes were assessed on January 1, 2005 based upon Tax Returns filed by the Debtors. The Tax Collector's lien became a first and superior

lien on January 1, 2005. The Tangible Personal Property Tax Claim for the year 2005 should be paid in its entirety.

3. The Tax Collector filed a timely Proof of Claim for the 2005 and 2006 Tangible Personal Property Taxes based on a valid assessment from the office of the Polk County Property Appraiser.
4. The Tax Collector's claim is fully secured and a first and superior lien pursuant to Florida Statute, Chapter 197.122.
5. The Tax Collector is currently owed Tangible Personal Property *ad valorem* taxes in the amount of \$619.65 if paid/post-marked by September 30, 2007.
6. The Tax Collector is entitled to interest at the rate of 18%, pursuant to Florida Statute, Chapter 197.172.
7. The Tax Collector objects to any Sale Free and Clear of Liens because the Tax Collector's Lien is a First and Superior Lien pursuant to Florida Statute, Chapter 197.122. Furthermore, the Tax Collector finds that Tangible Personal Property from the location of Delco Electronics at 5300 Old Tampa Highway in Lakeland, Florida has bee removed in violation of Florida Statute, Chapters 818.01 and 818.03.

WHEREFORE, the Tax Collector respectfully requests that the remainder of his claim in the amount of \$619.65, for Tangible Personal Property Taxes be paid prior to or from the proceeds of the sale. The Tax Collector maintains that his lien remains on the Tangible Personal Property.

Respectfully submitted,



JOE G. TEDDER, CFC
Tax Collector for Polk County, Florida
Delinquency and Enforcement
P.O. Box 2016
Bartow, FL 33831-2016
863.534.4746, extension 5718
863.534.4741 - Facsimile
Creditor Pro Se

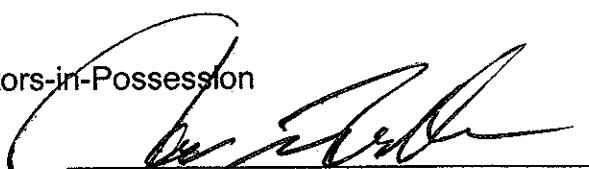
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 20th day of September, 2007, the undersigned caused a true and correct copy of the foregoing document to be served upon the parties as follows:

John William Butler, Jr., Esq.
SKADDEN, ARPS et al.
333 West Wacker Drive
Suite 2100
Chicago, IL 60606

and to

Kayalyn A. Marafioti, Esq.
SKADDEN, ARPS, et al.
Four Times Square
New York, NY 10036
Counsel to Debtors and Debtors-in-Possession



JOE G. TEDDER, CFC
Delinquency and Enforcement
Tax Collector for Polk County, Florida
Creditor pro se

JOE G. TEDDER 2005 Delinquent TANGIBLE 2014544.0000
 POLK COUNTY TAX COLLECTOR rdd Doc 9644 Filed NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		29,520		29,520	601510

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATION
 PO BOX 5082
 TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
 5300 OLD TAMPA HWY
 LAKELAND
 23281900000022050

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED	
C100 POLK COUNTY			29,520		
GENERAL REVENUE FUND	7.5270	29,520	29,520	222.20	
ENV LAND AQUIST FUND	0.1000	29,520	29,520	2.95	
LAND MGMT TRUST FUND	0.1000	29,520	29,520	2.95	
TRANSPORTATION/ROADS	1.0000	29,520	29,520	29.52	
S200 POLK COUNTY SCHOOL BOAR			29,520		
GENERAL FUND	6.0780	29,520	29,520	179.43	
LOCAL CAPITAL IMP.	2.0000	29,520	29,520	59.04	
T510 CITY OF LAKELAND	3.5450	29,520	29,520	104.65	
WHB HILLSBORO RIVER BASIN	0.2850	29,520	29,520	8.41	
WSW SOUTHWEST FLORIDA WATER	0.4220	29,520	29,520	12.46	
MLK LAKELAND AREA MASS TRAN	0.4880	29,520	29,520	14.41	

TOTAL MILLAGE 21.5450

AD VALOREM TAXES

636.02

RETAIN THIS PORTION FOR YOUR RECORDS

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE	AMOUNT

NON-AD VALOREM ASSESSMENTS

COMBINED TAXES AND ASSESSMENTS	PAY ONLY ONE AMOUNT	See reverse side for important information.
	636.02	

If Paid By Sep 30 2007 Oct 31 2007 Nov 30 2007
 Please Pay 619.65 626.96 634.28

IF PAID B

JOE G. TEDDER 2005 Delinquent TANGIBLE 2014522.0000
 POLK COUNTY TAX COLLECTOR NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
000000-000020-067948		29,520		29,520	601510

BackTaxDue-Call 863-534-4721

DELCO ELECTRONICS CORPORATION
 PO BOX 5082
 TROY MI 48007-5082

BY BANKRUPTCY-TANGIBLE
 5300 OLD TAMPA HWY
 LAKELAND
 23281900000022050

PLEASE PAY IN U.S. FUNDS TO JOE G. TEDDER, TAX COLLECTOR • P.O. BOX 1189, 430 E. MAIN ST., • BARTOW, FL 33831-1189 • (863) 534-4721

If Paid By Sep 30 2007 Oct 31 2007 Nov 30 2007
 Please Pay 619.65 626.96 634.28

0000000000 0000048791 0000020145220000 0002 0